

Department of Finance		Fund: 8118
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Organ and Tissue Donor Registry Voluntary Tax Contribution Fund		
<u>Legal Citation/Authority</u> Chapter 276, Statutes 2018 (AB 2096) Revenue and Taxation Code section 18907.1		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Account	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Fund – Non-Federal	
<u>Purpose</u> To receive voluntary contributions to support the ongoing activities to maintain the Donate Life California Organ and Tissue Registry authorized by section 7150.9 of the Health and Safety Code. Moneys will be transferred from the Personal Income Tax Fund after reimbursement of costs related to the fund.		
<u>Administering Agency/Organization Code</u> Franchise Tax Board/BU 7730		
<u>Major Revenue Source</u> Voluntary contributions designated by individuals on their tax returns from amounts in excess of their tax liability.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Pursuant Revenue and Taxation Code section 18907.2 moneys transferred to the fund shall be continuously appropriated.		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is voluntary tax contributions made by individuals and deposited in a Trust and Agency Fund.		
<u>Comments/Historical Information</u>		